



Trustees' Financial Summary

FY2015-16

Submit ID: 1226-47408317

37 Pondera County

1226 Heart Butte K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Tiffany Sinclair **Phone #:** (406) 338-3344

(Signature)

(Date)

Chair, Board of Trustees: Craig Horn

(Signature)

(Date)

County Superintendant Lynn Utterback

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
100	Local MISC	LOCAL		
111	Title VIII Impact Aid 8007(b) Construction	FEDERAL	S041C160025	84.041C
141	Title I - Schoolwide	FEDERAL	03712263215	Federal
142	Vo Ed Carl Perkins Basic Grant	FEDERAL	03712268115	84.048A
143	Title VII, Indian Education	FEDERAL	S060A140383	84.060
144	GEAR UP	FEDERAL		84.334
146	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A142829	84.358A
151	MT-WY Tribal Leaders Playground Grant	LOCAL		
161	Title I - Schoolwide	FEDERAL	03712263216	Federal
162	Vo Ed Carl Perkins Basic Grant	FEDERAL	03712268116	84.048A
163	Title VII, Indian Education	FEDERAL	S060A150383	84.060
164	GEAR UP	FEDERAL		84.334
169	21st Century Community Learning	FEDERAL	03712261716	84.287
170	Title I, Part G, (SIG) Tier III	FEDERAL		84.377
171	Gifted and Talented	STATE	03712261316	State
173	School Food Lunch	FEDERAL	1502CACFP215	10.555
214	Title VIII Impact Aid 8007(b) Construction	FEDERAL	S041B-2014-2878	84.041C
245	GEAR UP Summer Grant	FEDERAL		
577	School Food Summer Program	FEDERAL		10.559

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	132,425.90	3,479.36	18,902.23	14,812.52
02	Taxes Receivable - Real and Personal (120-149)	879.00	118.12	432.95	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	133,304.90	3,597.48	19,335.18	14,812.52
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	879.00	118.12	432.95	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	132,425.90	3,479.36	18,902.23	14,812.52
52	TOTAL FUND BALANCE/EQUITY	132,425.90	3,479.36	18,902.23	14,812.52
53	TOTAL LIABILITIES AND FUND BALANCE	133,304.90	3,597.48	19,335.18	14,812.52

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		48,957.20	170,818.66	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			10,569.91	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		48,957.20	181,388.57	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)			161,963.65	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		48,957.20	19,424.92	
52	TOTAL FUND BALANCE/EQUITY		48,957.20	19,424.92	
53	TOTAL LIABILITIES AND FUND BALANCE		48,957.20	181,388.57	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,714.71		17,148.40	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,714.71		17,148.40	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,714.71		17,148.40	
52	TOTAL FUND BALANCE/EQUITY	1,714.71		17,148.40	
53	TOTAL LIABILITIES AND FUND BALANCE	1,714.71		17,148.40	

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,622,616.09	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			2,622,616.09	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			2,622,616.09	
52	TOTAL FUND BALANCE/EQUITY			2,622,616.09	
53	TOTAL LIABILITIES AND FUND BALANCE			2,622,616.09	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,537.59	16,969.64		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,537.59	16,969.64		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	6,537.59	16,969.64		
52	TOTAL FUND BALANCE/EQUITY	6,537.59	16,969.64		
53	TOTAL LIABILITIES AND FUND BALANCE	6,537.59	16,969.64		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	30,156.82			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	30,156.82			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	30,156.82			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	30,156.82			
53	TOTAL LIABILITIES AND FUND BALANCE	30,156.82			

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			32,999.65	2,501.27
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			32,999.65	2,501.27
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			32,999.65	2,501.27
52	TOTAL FUND BALANCE/EQUITY			32,999.65	2,501.27
53	TOTAL LIABILITIES AND FUND BALANCE			32,999.65	2,501.27

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	86,479.20	52,544.54		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	86,479.20	52,544.54		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	86,479.20	52,544.54		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	86,479.20	52,544.54		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	86,479.20	52,544.54		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	0.00	4,612.28
1111	District Levy - Real Property	4,628.97	0.00
1112	District Levy - Personal Property	16.22	10.53
1114	District Levy - Pers Prop/Mobile Homes	28.48	322.88
1190	Penalties and Interest on Taxes	9.59	18.50
1510	Interest Earnings	726.53	1,334.76
1900	Other Revenue from Local Sources	0.06	0.00
3110	Direct State Aid	679,963.13	708,417.14
3111	Quality Educator	69,944.71	55,554.60
3112	At Risk Student	16,745.74	12,933.55
3113	Indian Education For All	3,916.80	3,988.08
3114	American Indian Achievement Gap	36,400.00	38,130.00
3115	State Spec Ed Allowable Cost Pymt to Districts	35,533.60	28,425.60
3116	Data For Achievement	2,880.00	3,820.00
3118	Natural Resource Development	4,845.53	7,953.11
3120	State Guaranteed Tax Base Aid	543,772.18	560,005.56
3444	State School Block Grant	1,018.68	1,018.68
3445	State Combined Fund School Block Grant	0.00	10.07
3446	SB96 Block Grant Reimbursement	13.10	0.00
6100	Material Prior Period Revenue Adjustments	-4,030.71	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,396,412.61	1,426,555.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	539,035.69	542,322.94
			2XX Personal Services - Employee Benefits	2,562.46	91,870.83
			6XX Supplies and Materials	493.00	26,647.88
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	47,003.40	32,388.59
			2XX Personal Services - Employee Benefits	219.95	2,358.35
		222X	Educational Media Services		
			1XX Personal Services - Salaries	56,155.00	58,052.00
			2XX Personal Services - Employee Benefits	262.82	323.11
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	91,229.32	38,640.54
			2XX Personal Services - Employee Benefits	442.52	4,935.07

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	0.00	16,800.00
			5XX Other Purchased Services	0.00	353.81
			6XX Supplies and Materials	37.30	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	121,748.47	60,058.88
			2XX Personal Services - Employee Benefits	597.75	334.65
			4XX Purchased Property Services	0.00	387.34
			5XX Other Purchased Services	190.98	0.00
			8XX Other Expenditures	148.68	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	53,492.73	68,190.52
			2XX Personal Services - Employee Benefits	261.74	378.03
			3XX Purchased Professional and Technical Services	1,120.00	0.00
			4XX Purchased Property Services	0.00	30,000.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	109,981.31	113,526.45
			2XX Personal Services - Employee Benefits	6,476.74	7,795.49
			4XX Purchased Property Services	28,500.00	0.00
			5XX Other Purchased Services	404.90	0.00
			6XX Supplies and Materials	3,850.00	24,633.34
			7XX Property and Equipment Acquisition	5,500.00	0.00
			8XX Other Expenditures	0.00	22.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	42,817.99	40,419.24
			2XX Personal Services - Employee Benefits	2,555.16	2,774.41
			7XX Property and Equipment Acquisition	113,500.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	30,717.68	52,028.33
			2XX Personal Services - Employee Benefits	170.62	275.92
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,165.28	14,929.90
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	65,978.14	79,097.00
			2XX Personal Services - Employee Benefits	309.45	440.35
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			8XX Other Expenditures	0.00	5,000.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	22,110.31	21,284.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	107.48	295.09
			7XX Property and Equipment Acquisition	0.00	48,000.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	24,869.58	36,891.48
			2XX Personal Services - Employee Benefits	1,534.95	2,533.36
			6XX Supplies and Materials	13,900.00	1,310.24
144	GEAR UP				
	471 GEAR UP				
		1XXX Instruction			
			1XX Personal Services - Salaries	556.30	0.00
			2XX Personal Services - Employee Benefits	2.91	0.00
577	School Food Summer Program				
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	7,735.53	0.00
			2XX Personal Services - Employee Benefits	498.67	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,400,244.81</u>	<u>1,425,299.64</u>

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					233,170.20 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,426,555.34 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,425,299.64 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	102,000.00	(4b)	-102,000.00
					-102,000.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					132,425.90 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.00	2,810.78
	1112 District Levy - Personal Property	0.00	6.37
	1114 District Levy - Pers Prop/Mobile Homes	0.00	110.13
	1190 Penalties and Interest on Taxes	0.00	9.13
	1510 Interest Earnings	82.23	165.32
	2220 County On-Schedule Trans Reimb	8,519.94	6,691.50
	3210 State On-Schedule Trans Reimb	8,519.94	6,691.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		17,122.11	16,484.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	2,447.78
			6XX Supplies and Materials	0.00	7,417.99
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	14,044.35
			2XX Personal Services - Employee Benefits	0.00	961.69
			4XX Purchased Property Services	4,903.31	4,034.77
			5XX Other Purchased Services	0.00	3,311.52
			6XX Supplies and Materials	4,354.83	195.43
			810 Dues and Fees	10.00	1.00
			8XX Other Expenditures	19.62	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,287.76	32,414.53



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					19,409.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					16,484.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					32,414.53	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,479.36	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	4,709.94	7,481.99
	1112 District Levy - Personal Property	12.86	17.05
	1114 District Levy - Pers Prop/Mobile Homes	29.02	438.03
	1190 Penalties and Interest on Taxes	8.72	27.83
	1510 Interest Earnings	46.08	98.76
	3445 State Combined Fund School Block Grant	10.07	0.00
	3447 SB96 Combined Block Grant Reimbursement	10.07	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,826.76	8,063.66

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance						10,838.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,063.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						18,902.23	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	97.13	141.84
	1611 National School Lunch Program	5,569.46	41,725.24
	3220 State Food Services Match	338.04	353.87
	4550 Federal Child Nutrition	125,488.48	140,482.22
	6100 Material Prior Period Revenue Adjustments	1,517.83	0.00
173	School Food Lunch		
	1611 National School Lunch Program	0.00	18,917.86
577	School Food Summer Program		
	4555 School Foods Summer Program - 10.559	6,557.90	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		139,568.84	201,621.03

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	460	Fresh Fruit And Vegetable			
		31XX	Food Services		
			6XX Supplies and Materials	4,033.62	5,714.78
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	22,454.82	66,374.35
			2XX Personal Services - Employee Benefits	1,289.45	4,497.56
			4XX Purchased Property Services	259.50	0.00
			5XX Other Purchased Services	0.00	79.40
			6XX Supplies and Materials	56,367.17	138,857.14
			810 Dues and Fees	0.00	124.80
577	School Food Summer Program				
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	1,133.59	6,727.60
			2XX Personal Services - Employee Benefits	41.19	396.52
			6XX Supplies and Materials	13,486.29	9,091.69
			810 Dues and Fees	0.00	29.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				99,065.63	231,893.24



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Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						45,084.73 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						201,621.03 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						231,893.24 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						14,812.52 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	191.97	259.79
	1900 Other Revenue from Local Sources	1,542.63	0.00
	2240 County Retirement Distribution	245,000.00	215,946.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		246,734.60	216,206.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	94,178.96	94,421.77
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	8,245.47	3,948.00
	221X Improvement of Instruction Services				
		2XX	Personal Services - Employee Benefits	0.00	10,134.68
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	9,852.12	0.00
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	15,354.78	17,055.65
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	20,926.96	12,207.90
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	9,286.79	11,951.41
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	19,105.07	23,477.85
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	8,690.72	10,457.31
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	8,289.15	9,121.79
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	11,555.69	13,768.96
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	4,152.63	3,124.25
	910 Food Services				
	31XX Food Services				
		2XX	Personal Services - Employee Benefits	7,396.44	17,226.81



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2015 Value	2016 Value
144	GEAR UP					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	97.64	0.00
164	GEAR UP					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	0.00	1,239.62
577	School Food Summer Program					
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	1,455.22	898.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					218,587.64	229,034.28

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					61,784.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					216,206.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					229,034.28	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					48,957.20	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
100 Local MISC		
	1510 Interest Earnings	101.92
	6100 Material Prior Period Revenue Adjustments	-2,796.76
111 Title VIII Impact Aid 8007(b) Construction		
	4821 Impact Aid Discretionary Construction	33,296.07
141 Title I - Schoolwide		
	4940 Schoolwide Program	26,790.00
	6100 Material Prior Period Revenue Adjustments	1.38
142 Vo Ed Carl Perkins Basic Grant		
	6100 Material Prior Period Revenue Adjustments	0.31
144 GEAR UP		
	4710 GEAR UP	35.25
	6100 Material Prior Period Revenue Adjustments	224.32
151 MT-WY Tribal Leaders Playground Grant		
	1920 Contributions/Donations from Private Sources	4,703.41
161 Title I - Schoolwide		
	4940 Schoolwide Program	194,070.00
162 Vo Ed Carl Perkins Basic Grant		
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,917.00
163 Title VII, Indian Education		
	4130 Title VII Indian Education	42,106.00
164 GEAR UP		
	4710 GEAR UP	26,511.92
169 21st Century Community Learning		
	4340 Title IV, Part B, 21st Century Community Learning Centers	111,310.00
170 Title I, Part G, (SIG) Tier III		
	4220 Title I, Part A, Improvement Grants	7,963.30
245 GEAR UP Summer Grant		
	4710 GEAR UP	6,135.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		455,369.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2015 Value	2016 Value
100 Local MISC					
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		417.48
			6XX Supplies and Materials		1,083.36



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries		16,428.62
		2XX	Personal Services - Employee Benefits		3,368.67
			100 Subtotal		21,298.13
111	Title VIII Impact Aid 8007(b)	Construction			
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
		7XX	Property and Equipment Acquisition		33,296.07
			111 Subtotal		33,296.07
141	Title I - Schoolwide				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
		2XX	Personal Services - Employee Benefits		1,419.69
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
		6XX	Supplies and Materials		2,324.37
	494	Schoolwide Program			
		1XXX	Instruction		
		1XX	Personal Services - Salaries		7,590.67
		23XX	Support Services - General Administration		
		1XX	Personal Services - Salaries		3,200.00
		2XX	Personal Services - Employee Benefits		567.90
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries		9,600.00
		2XX	Personal Services - Employee Benefits		1,703.83
		26XX	Operation and Maintenance of Plant Services		
		5XX	Other Purchased Services		384.92
			141 Subtotal		26,791.38
144	GEAR UP				
	471	GEAR UP			
		1XXX	Instruction		
		6XX	Supplies and Materials		259.57
			144 Subtotal		259.57
151	MT-WY Tribal Leaders Playground Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
		6XX	Supplies and Materials		4,209.06
		810	Dues and Fees		494.35
			151 Subtotal		4,703.41



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
161	Title I - Schoolwide				
	494 Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		57,014.51
			2XX Personal Services - Employee Benefits		10,224.51
			5XX Other Purchased Services		24,531.84
			6XX Supplies and Materials		44,836.09
		23XX Support Services - General Administration			
			5XX Other Purchased Services		1,173.01
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		45,600.00
			2XX Personal Services - Employee Benefits		8,135.89
			5XX Other Purchased Services		820.23
		25XX Support Services - Business			
			5XX Other Purchased Services		1,733.92
			161 Subtotal		194,070.00
162	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
		1XXX Instruction			
			5XX Other Purchased Services		1,355.73
			6XX Supplies and Materials		3,560.86
			162 Subtotal		4,916.59
163	Title VII, Indian Education				
	413 Title VII Indian Education				
		1XXX Instruction			
			1XX Personal Services - Salaries		12,707.34
			2XX Personal Services - Employee Benefits		2,211.05
			3XX Purchased Professional and Technical Services		800.00
			5XX Other Purchased Services		16,252.69
			6XX Supplies and Materials		9,063.83
		23XX Support Services - General Administration			
			5XX Other Purchased Services		1,071.09
			163 Subtotal		42,106.00
164	GEAR UP				
	471 GEAR UP				
		1XXX Instruction			
			1XX Personal Services - Salaries		16,622.76
			2XX Personal Services - Employee Benefits		3,146.90
			5XX Other Purchased Services		3,551.91
			6XX Supplies and Materials		2,935.35



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees		255.00
			164 Subtotal		26,511.92
169	21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX Instruction			
			1XX Personal Services - Salaries		59,674.45
			2XX Personal Services - Employee Benefits		7,562.43
			3XX Purchased Professional and Technical Services		8,718.00
			5XX Other Purchased Services		9,703.98
			6XX Supplies and Materials		24,654.03
			810 Dues and Fees		150.00
		24XX Support Services - School Administration			
			5XX Other Purchased Services		349.13
			6XX Supplies and Materials		497.98
			169 Subtotal		111,310.00
170	Title I, Part G, (SIG) Tier III				
	422 Title I, Part A, Improvement Grants				
		1XXX Instruction			
			6XX Supplies and Materials		7,963.30
			170 Subtotal		7,963.30
245	GEAR UP Summer Grant				
	471 GEAR UP				
		1XXX Instruction			
			1XX Personal Services - Salaries		4,990.00
			2XX Personal Services - Employee Benefits		897.69
			5XX Other Purchased Services		108.25
			6XX Supplies and Materials		129.67
			245 Subtotal		6,125.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					479,351.98



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					43,407.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					455,369.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					479,351.98	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					19,424.92	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Local MISC	-2,694.84	21,298.13	-23,992.97
111 Title VIII Impact Aid 8007(b) Construction	33,296.07	33,296.07	0.00
141 Title I - Schoolwide	26,791.38	26,791.38	0.00
142 Vo Ed Carl Perkins Basic Grant	0.31	0.00	0.31
144 GEAR UP	259.57	259.57	0.00
151 MT-WY Tribal Leaders Playground Grant	4,703.41	4,703.41	0.00
161 Title I - Schoolwide	194,070.00	194,070.00	0.00
162 Vo Ed Carl Perkins Basic Grant	4,917.00	4,916.59	0.41
163 Title VII, Indian Education	42,106.00	42,106.00	0.00
164 GEAR UP	26,511.92	26,511.92	0.00
169 21st Century Community Learning	111,310.00	111,310.00	0.00
170 Title I, Part G, (SIG) Tier III	7,963.30	7,963.30	0.00
245 GEAR UP Summer Grant	6,135.61	6,125.61	10.00
Total	455,369.73	479,351.98	-23,982.25



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.18	9.61
	3260 State Driver's Education Reimbursement	1,166.63	1,749.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,169.81	1,759.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	2,056.00	0.00
			2XX Personal Services - Employee Benefits	277.72	0.00
			6XX Supplies and Materials	67.85	0.00
			810 Dues and Fees	0.00	45.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,401.57	45.00

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					0.22 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,759.49 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					45.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,714.71 (5)



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1226 Heart Butte K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	200.31	143.51
	1900 Other Revenue from Local Sources	2,850.00	0.00
	1910 Rentals	62,465.39	46,550.00
	6100 Material Prior Period Revenue Adjustments	520.90	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		66,036.60	46,693.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	2,480.00	2,375.00
			3XX Purchased Professional and Technical Services	390.64	1,092.88
			4XX Purchased Property Services	45,007.76	15,855.38
			6XX Supplies and Materials	16,463.72	426.65
			8XX Other Expenditures	1,172.00	0.00
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	0.00	29,795.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				65,514.12	49,545.11

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					20,000.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					46,693.51 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					49,545.11 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,148.40 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	11,307.22	15,090.62
	1900 Other Revenue from Local Sources	3,926.39	40.00
	4820 Federal Impact Aid - Title VIII	1,272,713.66	1,237,642.82
	6100 Material Prior Period Revenue Adjustments	18,917.06	3,893.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,306,864.33	1,256,666.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	19,893.95	39,603.58
			2XX Personal Services - Employee Benefits	143,517.01	8,636.15
			3XX Purchased Professional and Technical Services	2,375.00	1,870.64
			4XX Purchased Property Services	135.68	0.00
			5XX Other Purchased Services	13,157.54	16,081.96
			6XX Supplies and Materials	11,002.13	11,086.60
			810 Dues and Fees	1,332.00	770.00
			8XX Other Expenditures	270.41	803.37
	21XX Support Services - Students				
			5XX Other Purchased Services	527.44	0.00
			6XX Supplies and Materials	389.02	123.11
	221X Improvement of Instruction Services				
			5XX Other Purchased Services	193.78	0.00
	222X Educational Media Services				
			3XX Purchased Professional and Technical Services	21,146.01	22,125.00
			6XX Supplies and Materials	2,214.37	249.99
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	738.64	74,774.93
			2XX Personal Services - Employee Benefits	0.00	6,786.08
			3XX Purchased Professional and Technical Services	26,667.60	3,138.24
			5XX Other Purchased Services	21,265.10	11,208.13
			6XX Supplies and Materials	873.58	3,556.69
			810 Dues and Fees	18,808.50	14,641.41
			8XX Other Expenditures	922.75	0.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	2,252.63	14,506.20
			2XX Personal Services - Employee Benefits	7,540.66	9,836.72
			3XX Purchased Professional and Technical Services	13,888.32	23,491.06

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
			4XX Purchased Property Services	1,145.70	107.28
			5XX Other Purchased Services	4,741.10	20,793.90
			6XX Supplies and Materials	4,843.57	15,406.83
			810 Dues and Fees	679.06	2,056.00
			8XX Other Expenditures	6,883.22	2,290.67
		25XX Support Services - Business			
			1XX Personal Services - Salaries	3,600.00	6,612.50
			2XX Personal Services - Employee Benefits	16.94	169.46
			3XX Purchased Professional and Technical Services	13,817.67	13,452.65
			5XX Other Purchased Services	7,052.07	4,893.55
			6XX Supplies and Materials	2,713.01	4,432.00
			810 Dues and Fees	650.00	9,933.73
			8XX Other Expenditures	2,798.75	23.88
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	14,395.72	30,465.93
			2XX Personal Services - Employee Benefits	777.27	2,079.08
			3XX Purchased Professional and Technical Services	1,373.49	6,370.35
			4XX Purchased Property Services	164,011.78	234,076.01
			5XX Other Purchased Services	31,735.62	32,674.33
			6XX Supplies and Materials	51,662.67	32,550.04
			7XX Property and Equipment Acquisition	2,000.00	14,000.00
			810 Dues and Fees	716.00	3,231.89
			8XX Other Expenditures	1,450.29	313.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	11,368.28	12,287.70
			2XX Personal Services - Employee Benefits	857.97	1,196.15
			4XX Purchased Property Services	3,051.14	0.00
			5XX Other Purchased Services	31,616.95	29,728.00
			6XX Supplies and Materials	14,474.90	0.00
			7XX Property and Equipment Acquisition	109,000.00	3,457.60
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	40,000.00	0.00
280	Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	13,909.14	0.00
			2XX Personal Services - Employee Benefits	53.70	0.00
			5XX Other Purchased Services	158.00	0.00
			6XX Supplies and Materials	5,726.28	6,022.56
			810 Dues and Fees	0.00	6.50
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	5,000.00

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1226 Heart Butte K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	8,852.32	
	460 Fresh Fruit And Vegetable					
		31XX Food Services				
			6XX Supplies and Materials	919.78	297.20	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			5XX Other Purchased Services	0.00	944.06	
			6XX Supplies and Materials	0.00	3,205.39	
			8XX Other Expenditures	0.00	200.00	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	7,000.00	7,000.00	
			2XX Personal Services - Employee Benefits	25.32	38.84	
			3XX Purchased Professional and Technical Services	12,108.20	13,997.12	
			4XX Purchased Property Services	74.50	0.00	
			5XX Other Purchased Services	9,251.61	11,761.93	
			6XX Supplies and Materials	9,412.34	21,331.08	
			7XX Property and Equipment Acquisition	0.00	31,118.40	
			810 Dues and Fees	7,255.00	1,731.97	
			8XX Other Expenditures	123.73	74.15	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	717.50	2,965.59	
			2XX Personal Services - Employee Benefits	32.14	201.94	
			4XX Purchased Property Services	308.00	0.00	
			5XX Other Purchased Services	157.00	678.72	
			6XX Supplies and Materials	18,240.76	24,591.58	
			7XX Property and Equipment Acquisition	8,864.00	0.00	
			810 Dues and Fees	115.00	0.00	
	999 Undistributed					
		9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments	12,686.23	0.00	
	111 Title VIII Impact Aid 8007(b) Construction					
		1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	0.00	10,000.00	
	144 GEAR UP					
		1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction				
			5XX Other Purchased Services	6,505.17	0.00	
			6XX Supplies and Materials	229.00	0.00	

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1226 Heart Butte K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
			810 Dues and Fees	60.00	0.00	
		221X Improvement of Instruction Services				
		5XX Other Purchased Services		1,152.56	0.00	
		23XX Support Services - General Administration				
		5XX Other Purchased Services		1,201.35	0.00	
		26XX Operation and Maintenance of Plant Services				
		5XX Other Purchased Services		153.00	0.00	
	471 GEAR UP					
		1XXX Instruction				
		5XX Other Purchased Services		432.09	0.00	
164	GEAR UP					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
		1XX Personal Services - Salaries		0.00	9,323.73	
		2XX Personal Services - Employee Benefits		0.00	322.67	
		5XX Other Purchased Services		0.00	4,025.17	
		6XX Supplies and Materials		0.00	399.35	
		810 Dues and Fees		0.00	36.00	
		21XX Support Services - Students				
		5XX Other Purchased Services		0.00	310.16	
		221X Improvement of Instruction Services				
		5XX Other Purchased Services		0.00	150.00	
		23XX Support Services - General Administration				
		5XX Other Purchased Services		0.00	11,014.46	
		24XX Support Services - School Administration				
		5XX Other Purchased Services		0.00	2,134.35	
		25XX Support Services - Business				
		5XX Other Purchased Services		0.00	436.13	
		26XX Operation and Maintenance of Plant Services				
		5XX Other Purchased Services		0.00	228.50	
245	GEAR UP Summer Grant					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
		5XX Other Purchased Services		1,520.50	1.50	
		23XX Support Services - General Administration				
		5XX Other Purchased Services		0.00	1,426.11	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>954,937.19</u>	<u>925,719.87</u>	



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1226 Heart Butte K-12 Schools

Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance					2,291,668.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,256,666.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					925,719.87	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,622,616.09	(5)



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1226 Heart Butte K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	24.31	41.30
	3281 State Technology Aid	1,629.48	1,604.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,653.79	1,645.54

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						4,892.05 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,645.54 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,537.59 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	212.15	248.45
	1900 Other Revenue from Local Sources	15,438.05	12,821.93
	3290 State - Other State Grants	390.52	0.00
154			
	1900 Other Revenue from Local Sources	1,312.50	0.00
244			
	3290 State - Other State Grants	617.08	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>17,970.30</u>	<u>13,070.38</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	4,001.24
			6XX Supplies and Materials	4,299.25	571.38
			8XX Other Expenditures	0.00	400.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	0.00	4,061.16
		23XX Support Services - General Administration			
			5XX Other Purchased Services	0.00	1,729.38
			810 Dues and Fees	0.00	1,566.00
		24XX Support Services - School Administration			
			5XX Other Purchased Services	0.00	1,269.82
		25XX Support Services - Business			
			5XX Other Purchased Services	0.00	250.75
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	13,507.05
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	0.00	1,205.00
			6XX Supplies and Materials	0.00	3,003.70
			8XX Other Expenditures	0.00	200.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			5XX Other Purchased Services	0.00	105.00

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1226 Heart Butte K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
144	GEAR UP					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		5XX Other Purchased Services		843.18	0.00	
154						
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		5XX Other Purchased Services		1,221.16	0.00	
		6XX Supplies and Materials		50.00	0.00	
164	GEAR UP					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		5XX Other Purchased Services		0.00	795.51	
244						
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		5XX Other Purchased Services		617.08	0.00	
		6XX Supplies and Materials		381.50	0.00	
245	GEAR UP Summer Grant					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		5XX Other Purchased Services		0.00	110.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,412.17	32,775.99	

Schedule Of Changes Worksheet					Fund Code 29	
Beginning Fund Balance					36,675.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,070.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					32,775.99	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					16,969.64	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	96.78	195.57
	1900 Other Revenue from Local Sources	21,726.00	0.00
	1910 Rentals	0.00	3,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>21,822.78</u>	<u>3,195.57</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	7XX Property and Equipment Acquisition			768.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>768.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	26,961.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,195.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	30,156.82	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	49,785.82	46,868.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>49,785.82</u>	<u>46,868.13</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	49,354.92	51,088.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>49,354.92</u>	<u>51,088.99</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	37,220.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46,868.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	51,088.99	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	32,999.65	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	9.42	13.20
	1900 Other Revenue from Local Sources	500.00	500.00
	1920 Contributions/Donations from Private Sources	1,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,509.42</u>	<u>513.20</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	1,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,000.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance					1,988.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					513.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,501.27	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	33,836.97	37,149.25
XX	39X	1XXX	112 Certified Teacher Staff Salaries	45,093.95	46,764.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	1,440.44	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	530,230.11	510,181.55
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	15,161.66	40,775.76
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	500.00	0.00
XX	XXX	26XX	41X Energy Utility Services	146,868.31	116,806.25
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	40,000.00	42,601.12
XX	XXX	4XXX	725 Major Construction Services	0.00	43,997.20
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 1226-47408317

37 Pondera County

1226 Heart Butte K-12 Schools

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	28,425.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	28,425.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,475.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	40,932.86
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	82,109.03
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 1226-47408317

37 Pondera County

1226 Heart Butte K-12 Schools

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	52,028.33	0.00	0.00	0.00	0.00
280	1XXX	2XX	275.92	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	6,022.56
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	14,929.90	0.00	0.00	0.00	8,852.32
Totals			67,234.15	0.00	0.00	0.00	14,874.88

82,109.03

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 1226-47408317

37 Pondera County

1226 Heart Butte K-12 Schools

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	12,903.00	0.00	0.00	0.00	12,903.00
Buildings	6,122,243.00	0.00	28,651.00	0.00	6,150,894.00
Machinery and Equipment	842,072.00	0.00	82,576.00	0.00	924,648.00
Totals at Historical Cost	6,977,218.00	0.00	111,227.00	0.00	7,088,445.00
Depreciation					
*** Improvement Accum	10,322.00	430.50	430.10	0.00	11,182.60
Building Accum	4,804,558.57	0.00	116,034.73	0.00	4,920,593.30
Machinery and Equipment Accum	701,503.98	10,322.00	14,966.35	0.00	726,792.33
Total Accumulated Depreciation	5,516,384.55	10,752.50	131,431.18	0.00	5,658,568.23
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,460,833.45	-10,752.50	-20,204.18	0.00	1,429,876.77

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 1226-47408317

37 Pondera County

1226 Heart Butte K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	19,845.00	4,019.00	0.00	0.00	23,864.00	0.00	23,864.00
Other Post Employment Benefits	54,569.00	0.00	0.00	0.00	54,569.00	0.00	54,569.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	74,414.00	4,019.00	0.00	0.00	78,433.00	0.00	78,433.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 1226-47408317

37 Pondera County

1226 Heart Butte K-12 Schools

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	325,975.97	0.00	12,571.26	313,404.71
Net Pension - TRS	1,286,692.00	27,139.00	0.00	1,313,831.00